EXHIBIT P

Hon. Paul A. Engelmayer
United States District Court
40 Foley Square
New York, N.Y. 10007

Dear Judge Engelmayer,

My name is Terique Walker and I am an A&R with APG/Atlantic records. Over the past few years, I have gotten the opportunity to work with Kintea also known as Kooda B and form a friendship with him. Kintea is not only one of the most passionate artists that I have ever worked with but an exceptional human being. We relate on so many levels as I was once an inner-city kid and probably went through many more hardships than he ever has. I shared my story with him and inspired him, just 9 years ago I was released from prison and since then I enrolled in Full Sail University in which I graduate in a week with honors and my bachelors and I work with one of the biggest record companies in the country. Kintea is an exceptional talent with a heart of gold. He is a good kid and he comes from a good family, he was a good student as well. From my experiences with Kintea, the thing that stands out the most to me is his passion to work with the kids and being a positive role model. He visits schools willingly as an act of service to the communities in which he grew up in as well as to give the kids inspiration by being a person that they watch and admire that's assessible. In my honest opinion I always viewed him as a symbol of hope for kids of all walks of life from the at-risk youths to the less fortunate kids. He never led them astray, I never seen him do any drugs, needless to say drink alcohol. During every encounter that I had with him there was always a positive vibe and talks of productivity as well as of course hard work being put in during studio sessions and video shoots. Lastly, I kindly ask that you show leniency your honor being the fact that this is not only the young man's first offense but it is kids like Kintea that have the ability to make major differences in the more poverty-stricken areas of the free world and his presence alone is a testament of that notion.

Best,

Terique Walker